

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

IN RE:	§	CHAPTER 7
	§	
BEAUTIFUL BROWS LLC,	§	Case No. 18-66766-JWC
	§	
<u>Debtor.</u>	§	

NOTICE OF PLEADING, DEADLINE TO OBJECT AND FOR HEARING

PLEASE TAKE NOTICE that S. Gregory Hays, Chapter 7 Trustee and former Chapter 11 Trustee (“**Applicant**” or “**Trustee**”) for Beautiful Brows, LLC, Debtor (“**Debtor**”) in the above-styled case, filed an *Application of Trustee For Allowance of Compensation and Reimbursement of Expenses Chapter 11 Trustee* (the “**Application**”) on November 1, 2019.¹

Pursuant to General Order No. 24-2018, the Court may consider this matter without further notice or a hearing if no party in interest files a response or objection within twenty-one (21) days from the date of service of this notice. **If you object to the relief requested in the Application, you must timely file your objection with the Bankruptcy Clerk** at: Bankruptcy Clerk, U.S. Bankruptcy Court, Suite 1340, 75 Ted Turner Drive Street, SW, Atlanta, Georgia 30303, and serve a copy on the counsel for the Trustee at: Law Offices of Henry F. Sewel Jr., LLC, c/o Henry F. Sewell, Jr., Esq., Buckhead Centre, 2964 Peachtree Road NW, Suite 555, Atlanta, Georgia, 30305 and any other appropriate persons by the objection deadline. The response or objection must explain your position and be actually received by the Bankruptcy Clerk within the required time.

A hearing on the Application has been scheduled for **11:00 a.m. on December 5, 2019**, in **Courtroom 1203**, Richard B. Russell Federal Building, 75 Ted Turner Drive, S.W. Atlanta, Georgia 30303. If an objection or response is timely filed and served, the hearing will proceed as scheduled. **If you do not file a response or objection within the time permitted, the Court may grant the relief requested without further notice or hearing** provided that an order approving the relief requested is entered at least one business day prior to the scheduled hearing. If no objection is timely filed, but no order is entered granting the relief requested at least one business day prior to the hearing, the hearing will be held at the time and place as scheduled.

¹ The Application is on file with the Clerk of the Court at the address set forth below and is available for review between 8:00 a.m. and 4:00 p.m. or online anytime at <http://ecf.ganb.uscourts.gov> (registered users) or at <http://pacer.psc.uscourts.gov> (unregistered users) or a copy may be obtained from counsel for the Trustee identified below.

Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. If you do not have an attorney, you may wish to consult one.

Dated November 1, 2019.

Respectfully submitted,

LAW OFFICES OF HENRY F. SEWELL JR., LLC

/s/ Henry F. Sewell, Jr.

Henry F. Sewell, Jr.

Georgia Bar No. 636265

Buckhead Centre

2964 Peachtree Road NW, Suite 555

Atlanta, GA 30305

(404) 926-0053

hsewell@sewellfirm.com

COUNSEL FOR THE TRUSTEE

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

IN RE: : CHAPTER 7
: :
BEAUTIFUL BROWS LLC, : CASE NO. 18-66766-JWC
: :
Debtor. :
:

**APPLICATION OF TRUSTEE FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES AS CHAPTER 11 TRUSTEE**

COMES NOW S. Gregory Hays, Chapter 7 Trustee and former Chapter 11 Trustee (“**Applicant**” or “**Trustee**”) for the bankruptcy estate (the “**Estate**”) of Beautiful Brows, LLC, Debtor (“**Debtor**”) in the above-styled case, and respectfully represents:

1.

Applicant is the duly authorized and acting Chapter 7 trustee for the bankruptcy estate of the Debtor. For the period November 26, 2018 through August 29, 2019, Applicant served as the Chapter 11 trustee (“**Chapter 11 Trustee**”) for the Debtor.

2.

In the administration of the bankruptcy estate of the Debtor as Chapter 11 Trustee, Applicant rendered those services required as Chapter 11 Trustee from November 26, 2018 through August 29, 2019 (“**Application Period**”), and makes this Application of Trustee for Allowance of Compensation and Reimbursement of Expenses as Chapter 11 Trustee (“**Application**”) in the total amount of \$28,507.70 consisting of \$28,437.68 in compensation and \$70.02 in expense reimbursements.

3.

The statutory allowance pursuant to 11 U.S.C. §326 based on distributions of \$503,753.51 during the Application Period and as reported on the monthly operating reports filed with this Court is \$28,437.68. A calculation of the trustee commission is attached as Exhibit “A. The reasonable value of the services rendered by Applicant in these proceedings during the Application Period is \$28,437.68.

Background

4.

On October 3, 2018 (the “**Petition Date**”), Beautiful Brows, LLC (“**Debtor**”) filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (as amended, modified, or supplemented, the “**Bankruptcy Code**”) in the United States Bankruptcy Court for the Northern District of Georgia, Atlanta Division, initiating Chapter 11 Case No. 18-66766-jwc.

5.

On November 21, 2018, the United States Trustee filed a Notice of Appointment of Chapter 11 Trustee and Setting of Bond [Doc. No. 46] pursuant to which Applicant was appointed as the Chapter 11 Trustee for the bankruptcy estate of the Debtor. After the United States Trustee filed an Application for Approval of Selection of Appointment of Chapter 11 Trustee [Doc. No. 47] on November 21, 2018, the Court entered an Order Approving Appointment of Chapter 11 Trustee [Doc. No. 49] on November 26, 2018, confirming the appointment of S. Gregory Hays as the Chapter 11 trustee in the Case.

6.

On September 3, 2019, the Court converted the Case to a proceeding under Chapter 7 effective August 30, 2019 [Doc. No. 170] and directed the United States Trustee to appoint the Trustee as the Chapter 7 Trustee.

Summary of Services Performed

7.

The services of the Trustee during the Application Period are detailed in Exhibit "B". In summary the Trustee performed or supervised activities involving the following:

- a. Served as the Chapter 11 trustee from November 21, 2019 to August 30, 2019 and oversaw the Debtor's business operations and managed all accounting functions.
- b. Met with Debtor on bi-weekly basis to review operations, signed payroll checks for employees, and closely managed cash flow since debtor did not generate sufficient funds to keep post-petition payments current.
- c. Made decision with Debtor to close two operating locations and rejected leases for those stores and closed operations and moved equipment to other locations.
- d. Negotiated with landlords and paid the landlords' administrative claims.
- e. In conjunction with Debtor's counsel, pursued avoidance actions to recover \$25,488.59 for the estate from First Data who processed the Debtor's credit cards.
- f. Avoided lien on two vehicles and recovered \$34,980 from auction of the two cars.
- g. Pursued recovery of assets from Tucker Imports and arranged sale of the inventory at public auction.
- h. Organized and held auction to sell equipment and inventory and closed the corporate office.

- i. Employed broker and managed the sale process resulting in a sale of the remaining two locations of the Debtor and closed the sale of the business.
- j. Reviewed payroll and tax filings.
- k. Reviewed and signed all monthly operating reports and filed with the court.
- l. Reviewed and paid all United States Trustee fees.
- m. Closed all business operations and managed business wind down issues before converting to Chapter 7.

8.

The Trustee is currently holding \$305,928.30 in the bankruptcy estate's bank account. The estate funds resulted primarily from the sale of the Debtor's business, the sale of two unencumbered vehicles, recovery from First Data, and recovery of inventory from Tucker Imports that was sold at auction. All recoveries are identified in the Trustee's Interim Reports.

9.

This Application is filed pursuant to §330 and §331 of the U.S. Bankruptcy Code. Applicant shows that the interim compensation requested by Applicant satisfies the standards and guidelines set forth in *Johnson v. Georgia Highway Express*, 488 F.2d 714 (U.S.C.A. 5th 1974), and *In Re First Colonial Corporation*, 544 F.2d 1291 (U.S.C.A. 5th 1977), as amplified by *Norman v. Housing Authority of City of Montgomery*, 836 F.2d 1292 (11th Cir. 1988). Trustee shows that, pursuant to 11 U.S.C. §326, Trustee is entitled to \$28,437.68 as a Trustee commission based on distributions of \$503,753.51 of non-exempt funds.

10.

Applicant has incurred actual and necessary costs and expenses properly paid in his own funds, in the amount of \$70.02, which are chargeable to the Estate, none of which have been repaid,

and for which the Trustee requests reimbursement. A list of said expenses, is attached hereto as Exhibit "C".

WHEREFORE, Trustee respectfully requests this Court to enter an order, substantially in the form as the proposed order attached as Exhibit "D" hereto:

(a) Allowing Applicant compensation in the amount of \$28,437.68 rendered by the Trustee;

(b) Allowing Applicant the sum of \$70.02 for the reimbursement of actual and necessary out-of-pocket expenses incurred in this bankruptcy case during the Application Period;

(c) Authorizing the Trustee to pay Applicant the allowed compensation and expenses, totaling \$28,507.70, from Trustee's fiduciary account for this bankruptcy case; and

(d) Granting Applicant such other and further relief as may be just and proper.

Dated November 1, 2019.

Respectfully submitted,

LAW OFFICES OF HENRY F. SEWELL JR., LLC

/s/ Henry F. Sewell, Jr.

Henry F. Sewell, Jr.

Georgia Bar No. 636265

Buckhead Centre

2964 Peachtree Road NW, Suite 555

Atlanta, GA 30305

(404) 926-0053

hsewell@sewellfirm.com

COUNSEL FOR THE TRUSTEE

Exhibit A

Trustee's Compensation

Computation of Compensation

Disbursements as Reported on Monthly Operating Reports

November 26, 2018 through November 30, 2018	\$ 18,130.66
December 2018	\$ 42,407.73
January 2019	\$ 108,168.16
February 2019	\$ 48,254.81
March 2019	\$ 71,909.45
April 2019	\$ 46,498.84
May 2019	\$ 53,814.03
June 2019	\$ 107,141.30
July 2019	\$ 4,795.79
August 1, 2019 through August 29, 2019	\$ 2,632.74
Total disbursements to other than the debtor are:	<u>\$ 503,753.51</u>

Pursuant to 11 U.S.C. 326, compensation is computed as follows:

25% of First \$5,000	\$ 1,250.00
10% of Next \$45,000	\$ 4,500.00
5% of Next \$950,000	\$ 22,687.68
3% of Balance	\$ -
	<u>\$ 28,437.68</u>

Maximum Allowable Trustee Compensation **\$ 28,437.68**

Amount Requested this Application **\$ 28,437.68**

Exhibit B

Hays Financial Consulting, LLC

2964 Peachtree Road
Suite 555
Atlanta, GA 30305-2153

Beautiful Brows, LLC

Chapter 11 Trustee

For the Period from 11/26/18 through 8/29/2019

October 17, 2019

Professional Services

11/26/2018 Greg Hays	Review and analysis of documents. Travel to Beautiful Brows office and met with Saleem Delawalla and Scott Askue. Reviewed documents and return to office.
11/29/2018 Greg Hays	Reviewed and responded to emails. Drafted email to East West bank regarding changing over credit card receipts.
11/30/2018 Greg Hays	Follow-up on insurance information and email to agent and Saleem Delawalla. Call to Jason Pettie. Call to Saleem Delawalla. Drafted list of pending matters. Discussion regarding deposits, payroll, checks, operations, POS system. Telephone calls to brokers.
12/3/2018 Scott S. Askue	Drafted employment application for Hays Financial Consulting.
12/4/2018 Greg Hays	Met with Jason Pettie, Saleem Delawalla, and Scott Askue regarding pending matters in case including employing a broker, insurance, cash transactions, MOR's, operations, payroll and other issues.
12/6/2018 Greg Hays	Reviewed email regarding insurance and broker. Drafted email to Jason Pettie.
12/7/2018 Greg Hays	Responded to email from landlord at Arbor Place and email to Jason Pettie (.2). Call to Salema Delawalla regarding landlord, payroll, bank accounts, credit cards, etc. Call to Jason Pettie (.3)
12/7/2018 Greg Hays	Call to Jennifer King at East West Bank regarding the bank account and credit cards. Email to Saleem Delawalla.
12/10/2018 Greg Hays	Reviewed insurance certificates and drafted email to Saleem Delawalla regarding auto insurance certificate (.3) Drafted email to Jason Petti regarding employing a broker and sent sample motion employing a broker in another case (.4). Listened to the 341 tape (.5).
12/11/2018 Greg Hays	Telephone call from Lynn Carroll regarding cash collateral order (.3). Telephone calls to Business Brokers regarding listing stores (.4). Drafted emails to East West bank regarding on-line access (.2). Drafted emails to Saleem Delawalla and the Office of UST regarding the Initial Debtor Interview scheduled for tomorrow (.4).

Beautiful Brows, LLC

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12/12/2018	Greg Hays	Prepared for the Initial Debtor Interview and participated on the call with UST, Jason Pettie and Debtor representative. Continue call and discussed pending matters including employing broker, auto insurance, financial report for broker, operations and other matters.
12/12/2018	Greg Hays	Telephone call to potential business broker Harold Kolbe. Discussed sale of business.
12/13/2018	Greg Hays	Reviewed and signed payroll checks.
12/13/2018	Greg Hays	Drafted email to Jason Pettie and Saleem Delawalla regarding deposits from credit cards and issues with bank that is offsetting deposits. Drafted email to Jason Pettie regarding the lease in Arbor Place Malls. Drafted email to Jason Pettie regarding employing the broker.
12/13/2018	Greg Hays	Reviewed data from POS system and drafted email to Lynn Carroll and Jason Pettie.
12/13/2018	Greg Hays	Completed East West bank form for on-line banking.
12/14/2018	Greg Hays	Reviewed email from counsel for Arbor Place. Drafted emails to Jason Pettie and Saleem Delawalla regarding same and paying landlord.
12/17/2018	Greg Hays	Reviewed bank account activity and sent emails regarding deposits compared to clover (.4). Set up on-line banking for Saleem Delawalla (1.0). Call and corresponded with Jason Pettie regarding bank activity and paying lease (.4). Reviewed emails regarding First Data and with holding funds and corresponded with Jason Pettie regarding same (.3).
12/18/2018	Greg Hays	Obtained new login information for Saleem Delawalla. Reviewed analysis of the Clover to bank account records. Drafted email to Saleem Delawalla.
12/19/2018	Greg Hays	Reviewed email from Lynn Carroll regarding the cash collateral hearing and responded. Reviewed the budget from the Interim Order and discussed with Scott Askue Call to Lynn Carroll regarding the First Data issues and the cash collateral budget. Emails to Saleem Delawalla and Jason Pettie regarding required information.
12/21/2018	Greg Hays	Met with Saleem Delawalla and signed check. Discussed pending matters.
12/24/2018	Greg Hays	Drafted email to Jason Pettie and Saleem Delawalla regarding First Data and November MOR.
1/2/2019	Greg Hays	Reviewed pending matters and sent email to Jason Pettie and Saleem Delawalla.
1/3/2019	Greg Hays	Conference call with Jason Pettie and Saleem Delawalla regarding deposits, Groupon, First Data, payroll, rent payable, home office, auction, broker and other issues. Reviewed accounting report on revenues from Scott Askue. Drafted email to Lynn Carroll. Call to Scott Schwartz regarding auction.

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1/4/2019	Greg Hays	Telephone call with Saleem Delawalla and Jason Pettie regarding employing broker, paying bills, landlords, auction, financial results and other issues. Reviewed and made arrangements to pay rent and reviewed status of pending matters. Several follow-up call with Saleem Delawalla regarding issues and auction. Call from Scott Schwartz and emails regarding possible auction.
1/8/2019	Greg Hays	Reviewed and responded to emails.
1/10/2019	Greg Hays	Handled issues with EastWest bank.
1/10/2019	Greg Hays	Responded to emails
1/14/2019	Greg Hays	Reviewed and responded to emails regarding rent, bank account activity, sale and other issues.
1/16/2019	Greg Hays	Reviewed and responded to email about Arbor Place rent. Drafted several emails to Jason Pettie, Theresa Brummer, and Dwaine Butler. Drafted email to Saleem Delawalla regarding pending matters.
1/21/2019	Scott S. Askue	Reviewed for auctioneer employment application and motion to sell assets. Discussed same with the Trustee.
1/21/2019	Greg Hays	Reviewed auction agreement and email to Jason Pettie. Corresponded with Theresa Brummer regarding the accounting records.
1/21/2019	Dwaine Butler	Telephone call from Scott Schwartz regarding auction preparation and inventory.
1/23/2019	Greg Hays	Met with Harold Kolbe who is potential broker. Reviewed financial reports sent by Saleem Delawalla. Sent information to Mr. Kolbe. Drafted several emails regarding leases and financial results. Drafted several email to Jason Pettie regarding the order on Simon Property, current cash balance, First Data, employing auctioneer, and other issues.
1/23/2019	Dwaine Butler	Reviewed mailed correspondence and handled as appropriate.
1/24/2019	Greg Hays	Emails to and from Jason Pettie, Saleem Delawalla and Scott Schwartz regarding various issues including auction, paying rent, budget, etc. (.5). Call from Lynn Carroll regarding budget and store closings (.2).
1/28/2019	Greg Hays	Telephone call from Lynn Carroll regarding the cash collateral order. Reviewed draft of order and approved. Reviewed docket. Responded to emails from Jason Pettie, Theresa Brummer regarding accounting and payroll. Responded to emails from Scott Schwartz regarding the auction.
1/28/2019	Dwaine Butler	Reviewed emails from Jason Pettie and the Trustee regarding authorization of auction. Telephone calls to and from Scott Schwartz regarding coordination of auction and timeline.

Beautiful Brows, LLC

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1/29/2019	Greg Hays	Drafted several email to Jason Pettie. Draft email to respond to Arbor Place counsel regarding their administrative claims. Call from broker. Reviewed budget. Responded to emails from Lynn Carroll regarding super priority administrative claim.
1/30/2019	Greg Hays	Prepared for and participated in hearing on the allowance of attorneys fees for a landlord. Call to Jason Pettie. Calls to and from Lynn Carroll. Drafted emails to Jason Pettie, Lynn Carroll, Saleem Delawalla, and Scott Schwartz regarding various issues. Call to Scott Schwartz regarding closing the Town Center store and removing the laser machine tomorrow. Reviewed budget and emails from Lynn Carroll and Tom Dworschak.
1/30/2019	Dwaine Butler	Reviewed and responded to several emails from the Trustee and Saleema Delawalla regarding removal of contents and move out of the Towne Center location. Continued to correspond with Mr. Delawalla regarding logistics.
1/31/2019	Greg Hays	Reviewed and updated and reformatted the budget to attach to cash collateral consent motion. Drafted several emails to Jason Pettie and Lynn Carroll. Corresponded with Theresa Brummer regarding same.
1/31/2019	Greg Hays	Reviewed issues regarding the closing of Town Center and calls to Jason Pettie, Saleem Delawalla, Dwaine Butler and Scott Schwartz regarding removing the equipment today since lease in being rejected effective today.
1/31/2019	Greg Hays	Reviewed and edited the motion to terminate the Cart lease. Drafted several emails on this matter.
1/31/2019	Greg Hays	Met with Saleem Delawalla regarding the rent check, terminating employees, payment of Mall of Georgia rent today and other issues. Signed payroll checks.
1/31/2019	Greg Hays	Additional emails to Lynn Carroll, Jason Pettie, Scott Schwartz regarding pending matters.
1/31/2019	Dwaine Butler	Email correspondence with the Trustee, Debtor's principal, and auctioneer regarding removal of contents from the Towne Center location. Discussed auction preparation with Scott Schwartz.
2/1/2019	Greg Hays	Corresponded with Jason Pettie, Lynn Carol, Scott Schwartz regarding closing Town Center. Corresponded with Jason Pettie and Harold Kolbe regarding employing broker.
2/1/2019	Dwaine Butler	Discussed issues with Scott Schwartz regarding logistics of move out from the Town Centre location. Monitored removal of contents and drafted email to Mr. Schwartz regarding same.
2/4/2019	Greg Hays	Reviewed and responded to emails.
2/5/2019	Greg Hays	Responded to emails.
2/6/2019	Greg Hays	Drafted emails regarding rent. Responded to emails.
2/8/2019	Greg Hays	Responded to emails about paying rent and other matters.

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2/15/2019	Greg Hays	Met with Saleem Delawalla regarding payroll checks. Signed check for rent at Arbor Place and sent email to counsel for Arbor Place. Call to Jason Pettie. Reviewed the motion for the auction. Call from Scott Schwartz regarding the auction.
2/15/2019	Dwaine Butler	Reviewed email from Jason Pettie regarding Auction Motion. Reviewed Motion. Discussed auction logistics with the Trustee and Scott Schwartz.
2/25/2019	Greg Hays	Corresponded with Jason Pettie regarding the cars, auction and other issues. Met with Saleem Delawalla regarding the payroll and plans for getting current in rent.
2/25/2019	Dwaine Butler	Reviewed and responded to emails from the Trustee and Jason Pettie regarding coordination of auction. Telephone calls to and from Scott Schwartz regarding authorization of auction.
2/26/2019	Dwaine Butler	Reviewed auction website and monitored sales activity.
2/27/2019	Dwaine Butler	Telephone call from Scott Schwartz regarding auction sales total.
2/28/2019	Greg Hays	Reviewed and responded to emails on landlord, check, auction, and other issues.
2/28/2019	Dwaine Butler	Reviewed and responded to emails from the Trustee and Saleema Delawalla regarding coordination of document storage and removal. Emails to and from Scott Schwartz regarding same.
2/28/2019	Dwaine Butler	Reviewed auction details and sale results. Discussed with the Trustee.
3/1/2019	Greg Hays	Met with Saleem Delawalla and signed checks for payroll. Emails to Jason Pettie and Harold Kolbe.
3/6/2019	Scott S. Askue	Arranged for auction proceeds check for deposit.
3/11/2019	Greg Hays	Reviewed issues regarding UST fees and signed check. Reviewed and signed operating checks for rent. Responded to emails. Sent scanned checks to landlords.
3/13/2019	Greg Hays	Reviewed and responded to email from Lynn Carroll regarding the cars. Reviewed email from Jason Pettie regarding the \$15,000 recovery.
3/18/2019	Greg Hays	Reviewed email from Lynn Carroll regarding the autos. Call to Jason Pettie. Reviewed email from Scott Askue regarding the documents on the car loans and corresponded with Lynn Carroll and Jason Pettie regarding possible recoveries. Met with Saleem Delawalla and sign check and discussed the car loans. Corresponded with Harold Kolbe, broker. Corresponded with Theresa Brummer regarding accounting requested by Harold Kolbe.
3/19/2019	Dwaine Butler	Reviewed the preliminary profit and loss report. Reviewed and responded to emails from Theresa Brummer and Harold Kolbe regarding preparation of reports for marketing pitch. Provided comments as appropriate.

Beautiful Brows, LLC

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3/25/2019	Greg Hays	Reviewed docket and signed check for Bullseye. Drafted email to Scott Schwartz. Reviewed emails regarding Monthly Operating Reports, payroll, leases, broker, and other matters.
3/27/2019	Dwaine Butler	Reviewed documents from Harold Kolbe in preparation of marketing the locations for sale.
4/4/2019	Greg Hays	Telephone call from Lynn Caroll regarding hearing on MLS regarding cars. Call to Jason Pettie. Additional calls to Lynn Caroll and Jason Pettie. Reviewed the 75 page MLS filed by Bert Nasuti and discussed course of action with Jason Pettie to file a complaint for turnover and have Scott Schwartz see the cars.
4/4/2019	Greg Hays	Reviewed and edited the marketing information for the two stores. Drafted several emails to Harold Kolbe.
4/9/2019	Greg Hays	Corresponded with Lynn Carroll. Drafted email to Jason Pettie regarding the cars. Drafted email to Saleem Delawalla.
4/9/2019	Dwaine Butler	Reviewed Clover and accounting information for transfer to business broker.
4/15/2019	Greg Hays	Reviewed draft of complain to be filed on the cars. Drafted email to Jason Pettie regarding edits to the complaint (.4). Met with Saleem Delawalla and signed payroll checks and discussed pending business matters (.4). Signed check for corporate office and email to counsel for landlord (.1). Reviewed bank account activity (.2).
4/17/2019	Dwaine Butler	Reviewed several emails from Theresa Brummer and the Trustee regarding financial documentation for marketing package. Reviewed emails from Harold Kolbe regarding same. Reviewed daily revenue and monitored sale activity.
4/19/2019	Greg Hays	Reviewed the application to employ counsel and approved for filing. Reviewed amended MOR's and approved for filing.
4/23/2019	Greg Hays	Telephone call to Bert Nasuti regarding issues with the cars. Corresponded with Saleem Delawalla regarding insurance. Call to Saleem Delawalla regarding the profit sharing agreements.
4/24/2019	Dwaine Butler	Reviewed email from Harold Kolbe regarding overview of offering to sale business. Reviewed financial data and verified.
4/26/2019	Greg Hays	Call to Jason Pettie regarding pending matters. Reviewed the listing documents sent by Harold Kolbe. Reviewed objection filed by UST. Email to Bert Nasuti regarding the cars. Met with Saleem Delawalla regarding payroll and pending matters and signed payroll checks.
4/26/2019	Scott S. Askue	Reviewed and edited notice of abandonment.
4/30/2019	Dwaine Butler	Reviewed several emails from Harold Kolbe regarding offer to purchase the business. Reviewed offer and discussed with the Trustee.
5/1/2019	Dwaine Butler	Reviewed mailed correspondence and handled as appropriate. Filed bank records.

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5/2/2019 Greg Hays	Reviewed and responded to emails from Harold Kolbe. Reviewed and responded to emails from Jason Pettie regarding sale and lease assumption.
5/2/2019 Greg Hays	Call from Jason Pettie regarding the sale and filing a motion to sell.
5/2/2019 Dwaine Butler	Reviewed email from Michael Pugh and Jason Pettie regarding confirmation of control of the business vehicles. Reviewed and responded to email from the Trustee regarding same.
5/2/2019 Dwaine Butler	Reviewed emails from Harold Kolbe regarding offers to purchase the business. Reviewed emailed correspondence and discussed with the Trustee.
5/3/2019 Greg Hays	Conference call with Harold Kolbe and Jason Pettie regarding sale of business and two pending offers. Discussed bidding procedures.
5/3/2019 Greg Hays	Reviewed and responded to emails from Jason Pettie and Harold Kolbe. Call from Theresa Brummer regarding the accounting information requested. Call from Dwaine Butler regarding the records in the office. Call from Jason Pettie regarding removing records in the office. Responded to emails from Jason Pettie and Harold Kolbe. Search filed for good go-by for Motion to Sell Operating Business and sent email to Jason Pettie.
5/3/2019 Dwaine Butler	Reviewed and responded to several emails from Harold Kolbe regarding request for financial information for business marketing pitch. Telephone call from Theresa Brummer regarding same. Reviewed Clover for determination of daily revenue. Reviewed March payroll records.
5/6/2019 Greg Hays	Worked on sale issues. Calls from Harold Kolbe regarding various issues in the two offers. Drafted emails to Jason Pettie regarding the sale process. Drafted email regarding the Profit Sharing agreements to Jason Pettie. Considered issues regarding the settlement of profit sharing issues with the potential purchasers. Drafted email to Saleem Delawalla regarding payroll, insurance, moving records and other issues.
5/6/2019 Greg Hays	Corresponded with Jason Pettie regarding the profit sharing agreements and rejecting the agreements.
5/6/2019 Dwaine Butler	Reviewed and responded to several emails from Harold Kolbe and the Trustee regarding Notice of offers to purchase the business. Reviewed offer details. Discussed with the Trustee.
5/6/2019 Dwaine Butler	Drafted email to and reviewed emails from Saleem Delawalla and the Trustee regarding storage of the business records.
5/7/2019 Greg Hays	Reviewed the Profit Sharing analysis and updated and formatted. Entered information regarding the amount invested. Call from Jason Pettie regarding the profit sharing analysis. Drafted email to Saleem Delawalla and staff regarding the analysis and requested information. Drafted email to Theresa Brummer regarding same.
5/7/2019 Scott S. Askue	Drafted email to the Trustee regarding abandonment of records. Prepared same.

Beautiful Brows, LLC

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5/8/2019	Greg Hays	Review and analysis regarding the insider payments and discussion with Jason Pettie. Reviewed and edited motion to sell. Calls from Harold Kolbe.
5/9/2019	Greg Hays	Reviewed and edited the APA. Conference call with Jason Pettie and Harold Kolbe regarding sale procedures.
5/10/2019	Greg Hays	Reviewed and finalized the motion to sell. Drafted email to Jason Pettie. Call from Jason Pettie. Met with Saleem Delawalla and signed payroll checks and discussed the profit sharing agreements. Drafted email to Jason Pettie regarding the profit sharing agreements. Drafted email to Tom Dworschak regarding sale of business.
5/13/2019	Greg Hays	Correspondence regarding employing special counsel and motion to sell business. Also corresponded with Jason Pettie regarding the lease cure payments.
5/14/2019	Greg Hays	Reviewed and responded to email regarding employment of counsel and sale procedures.
5/15/2019	Greg Hays	Call from Harold Kolbe regarding sale procedures. Drafted email with documents and reviewed draft of letter to possible bidders. Reviewed email from Saleem Delawalla regarding lease payments. Call from Jason Pettie regarding sale procedures.
5/15/2019	Greg Hays	Updated analysis of Employee Profit Sharing agreements and drafted emails regarding same. Corresponded with Jason Pettie regarding sales procedures.
5/16/2019	Greg Hays	Updated analysis of funds paid to employees under the profit sharing agreement. Responded to email from Harold Kolbe and Jason Pettie. Call to Lynn Carroll regarding sale motion. Responded to insurance inquiry and motion to lift stay.
5/17/2019	Greg Hays	Reviewed issues for potential fraudulent conveyances and conference call with Jason Petite and the Patels regarding potential claims. Reviewed analysis and corresponded with Jason Pettie on potential recovery. Considered issues. Reviewed claims from landlords and corresponded with landlords. Corresponded with Saleem Delawalla regarding payments to landlords and employee profit sharing agreements.
5/20/2019	Greg Hays	Reviewed and responded to emails regarding sale and issues regarding the rent for lease assumptions.
5/21/2019	Greg Hays	Telephone calls and email regarding the employee profit sharing agreements with Jason Pettie and counsel for the Patel's. Reviewed claim #15 dealing with the profit sharing agreements and DOL compensation issues. Responded to calls regarding the auction and plans for auction.
5/22/2019	Greg Hays	Telephone calls and emails in connection with the planned sale hearing tomorrow and issues with the landlords.
5/23/2019	Greg Hays	Prepared for the hearing on the sale motion. Calls with Jason Pettie. Reviewed and responded to emails regarding sale. Attended the hearing and talked to potential bidders and Parties in the case

Beautiful Brows, LLC

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including landlords and broker. Testified at the hearing regarding sale process and landlord issues.

5/23/2019 Greg Hays Met with Saleem Delawalla and signed payroll checks and discussed moving records and closing.

5/24/2019 Greg Hays Responded to emails regarding leases and closing.

5/24/2019 Dwaine Butler Reviewed several emails from Saleem Delawalla and the Trustee regarding accounting and transfer of ownership issues.

5/28/2019 Greg Hays Corresponded with Jason Pettie regarding employment and closing.

5/29/2019 Greg Hays Reviewed and approved the cure payments for landlords. Call to Jason Pettie regarding the hearing tomorrow and closing the sale. Total cure payments are approximately \$50K. Corresponded with Broker.

5/30/2019 Greg Hays Attended hearing on sale. Reviewed and edited closing order.

5/31/2019 Greg Hays Reviewed closing agreement. Reviewed closing order. Coordinated closing issues and transfer with Saleem Delawalla and Jason Pettie and Dwaine Butler.

5/31/2019 Greg Hays Met with the Buyers and closed the asset purchase agreement. Calls to and from Jason Pettie regarding the closing and modifying the closing agreement.

6/1/2019 Greg Hays Reviewed and responded to transition emails with Buyer and Saleem Delawalla. Drafted long list of pending matters to conclude issues in Chapter 11 before conversion to Chapter 7. Drafted emails to Scott Schwartz regarding sale of vehicles.

6/3/2019 Greg Hays Post closing issues and lease cure payments. Reviewed pending matters. Followed-up on insurance cancellation.

6/4/2019 Greg Hays Reviewed and responded to operational emails from buyer and Saleem Delawalla. Signed payroll checks.

6/11/2019 Dwaine Butler Reviewed mailed correspondence and handled as appropriate.

6/12/2019 Greg Hays Corresponded with Jason Pettie regarding auction of the cars. Corresponded with Scott Schwartz regarding same

6/13/2019 Greg Hays Telephone call to Jason Pettie. Telephone call to Scott Schwartz regarding auction of cars.

6/21/2019 Dwaine Butler Reviewed mailed correspondence and handled as appropriate.

6/24/2019 Greg Hays Reviewed insurance cancellation issues. Email regarding same.

6/25/2019 Dwaine Butler Reviewed and responded to email from Saleem Delawalla regarding execution of the worker's comp and insurance policy cancellation request. Discussed with the Trustee. Scanned executed cancellation and drafted to Mr. Delawalla. Met with Mr. Delawalla for execution of final payroll and recovery of business computer and document storage access.

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6/27/2019	Greg Hays	Planned for conversion. Call to Jason Pettie. Drafted email to Henry Sewell regarding motion to convert and admin claim bar date.
7/1/2019	Dwaine Butler	Reviewed and responded to emails from Sameera Khatri regarding request for employment separation letter. Drafted letter and discussed with Scott Askue. Reviewed and responded to emails from Mr. Askue regarding employee designation.
7/2/2019	Dwaine Butler	Reviewed and responded to emails from Sameera Khatri regarding employee separation request. Amended draft Notice and forwarded to Mrs. Khatri.
7/3/2019	Scott S. Askue	Prepared motion to sell vehicles and notice of same. Prepared mailing.
7/8/2019	Scott S. Askue	Drafted email to the Trustee regarding payment of fees associated with Motion to Sell.
7/16/2019	Greg Hays	Corresponded with Jason Pettie regarding auto titles. Corresponded with Henry Sewell regarding motion to convert.
7/17/2019	Dwaine Butler	Reviewed mailed correspondence and handled as appropriate. Reviewed June bank statement and filed as appropriate.
7/19/2019	Greg Hays	Corresponded with UST Tom Dworschak regarding UST fees. Corresponded with Jason Pettie and Henry Sewell regarding conversion.
7/22/2019	Greg Hays	Reviewed MOR and signed.
7/23/2019	Scott S. Askue	Reviewed and verified content of employment application and motion to convert.
7/24/2019	Scott S. Askue	Drafted email regarding hearing on sale of vehicles.
7/24/2019	Dwaine Butler	Discussed issues with the Trustee regarding document storage access and review of profit sharing agreements. Reviewed documents received from the Debtor.
7/25/2019	Greg Hays	Email to Jason Pettie regarding First Data recovery. Reviewed the draft order to sell cars and edited for Eric Silva.
7/26/2019	Scott S. Askue	Reviewed and verified content of Order approving motion to sell vehicles.
7/31/2019	Greg Hays	Followed up on pending matters and filings.
8/5/2019	Dwaine Butler	Reviewed mailed correspondence and handled as appropriate.
8/7/2019	Greg Hays	Prepared analysis of funds to pay Ameris Bank. Call to Jason Pettie. Drafted email to Jason Pettie and forwarded analysis of funds to pay unsecureds. Discussion with Henry Sewell regarding closing case in Chapter 7. Corresponded with Theresa Brummer regarding analysis and total distributions. Drafted email to Saleem Delawalla regarding tax returns.

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8/7/2019 Dwaine Butler	Reviewed and responded to emails from the Trustee regarding determination of Tucker Imports collateral from business inventory. Telephone call to Saleem Delawalla regarding same. Researched bankruptcy schedules for specific information regarding Tucker Imports.
8/8/2019 Greg Hays	Updated analysis of funds for distribution. Researched information regarding Tucker Imports for allocation of the FF&E sold at auction. Corresponded with Jason Pettie and Dwaine Butler regarding Tucker Imports and business records.
8/8/2019 Greg Hays	Reviewed bank statements from 2018 for unusual transactions.
8/8/2019 Dwaine Butler	Reviewed several emails from the Trustee regarding the sell of the Tucker Imports inventory. Reviewed bankruptcy schedules for the determination of Tucker Imports and Beautiful Brows inventory. Reviewed Bullseye Auction priced lot list for determination of same. Drafted email to Saleem Delawalla regarding same.
8/8/2019 Dwaine Butler	Reviewed several emails from the Trustee regarding review of Tucker Imports documents and access to the storage unit to review additional accounting records. Continued to review bankruptcy schedules. Telephone call to Saleem Delawalla regarding access to the storage unit for review.
8/8/2019 Dwaine Butler	Reviewed and edited time entries prior to the conversion.
8/9/2019 Dwaine Butler	Reviewed and edited time entries. Drafted email to and reviewed emails from the Trustee regarding same.
8/12/2019 Greg Hays	Email regarding sale of cars and responded to auctioneer.
8/12/2019 Greg Hays	Email to Jason Pettie regarding legal fees.
8/12/2019 Greg Hays	Telephone call from ARY Investments regarding claims and 1099. Drafted two emails in response to questions. Drafted email to Saleem Delawalla.
8/12/2019 Dwaine Butler	Reviewed files for Tucker Imports inventory.
8/15/2019 Greg Hays	Updated analysis of Ameris Distribution. Reviewed email regarding sale of cars.
8/15/2019 Dwaine Butler	Drafted email to and reviewed email from Saleem Delawalla regarding Tucker Imports ownership and transaction history. Discussed with the Trustee. Reviewed lot inventory the determination of Tucker Imports assets. Continued to review documents and business computer for information.
8/16/2019 Greg Hays	Corresponded with Saleem Delawalla regarding tax return, W-2's and Ary research.
8/16/2019 Greg Hays	Corresponded with Dwaine Butler and Saleem Delawalla. Researched bank records for payments to related parties.

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8/16/2019 Greg Hays	Reviewed SOFA and Schedules and Bank Statements and drafted email to Dwaine Butler regarding issues to research in the storage facility. Reviewed issues regarding payments on insider claims.
8/21/2019 Scott S. Askue	Prepared and served report of sale.
8/23/2019 Greg Hays	Discussion with Henry Sewell regarding conversion. Follow up with Saleem Delawalla regarding tax issues and Tucker Imports.
8/26/2019 Greg Hays	Updated analysis of funds available for distribution to Ameris Bank. Reviewed the 1099 provided by ARY Investments and researched payments from checking account. Met with Dwaine Butler regarding same and requested he research. Emails to Saleem Delawalla.
8/26/2019 Dwaine Butler	Telephone call from Saleema Delawalla regarding the Tucker Imports inventory listing. Drafted email to the Trustee regarding verification of the inventory.
8/27/2019 Greg Hays	Reviewed issues with Henry Sewell for the conversion hearing. Reviewed claims on docket for other secured claims that were filed as unsecured. Reviewed priority tax claim. Reviewed and updated analysis of funds to distribute. Drafted email to Saleem Delawalla regarding the tax claims. Drafted email to Saleem Delawalla regarding the \$30K in distributions on 1099 to ARY investments that were not paid. Discussed same with Dwaine Butler and what to research in Debtor's record. Discussion with Jason Pettie regarding First Data and plans for conversion. Drafted email to Henry Sewell with updated analysis
8/28/2019 Dwaine Butler	Traveled to/from Lawrenceville, Ga storage facility.
8/28/2019 Dwaine Butler	Met with Saleem Delawalla and review business records at the document storage facility.
8/29/2019 Greg Hays	Prepared for and attended Conversion Hearing. Met with representatives of ARY Investments regarding filing a POC and the issues regarding the 2017 1099. Responded to email from UST. Email to Saleem Delawalla. Discussion with Jason Pettie.
8/29/2019 Greg Hays	Drafted email to Saleem Delawalla regarding the ARY 1099.

Exhibit C

Hays Financial Consulting, LLC

2964 Peachtree Road
Suite 555
Atlanta, GA 30305-2153

Beautiful Brows, LLC

For the Period from 11/26/2018 to 8/29/2019

October 17, 2019

	<u>Amount</u>
<u>Expenses</u>	
11/26/2018 Expense Report for round trip mileage to Beautiful Brows offices.	22.40
5/23/2019 Expense Report - travel to court.	6.72
Parking expenses	7.00
5/31/2019 Expense Report - Parking \$7.00 and Mileage of 15 miles @\$0.58	15.70
8/29/2019 Parking for Conversion hearing.	7.00
Mileage expense to courthouse for conversion hearing.	11.20
	<hr/>
Subtotal	70.02
	<hr/>
Total costs	\$70.02

Exhibit D

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

IN RE:	§	CHAPTER 7
	§	
BEAUTIFUL BROWS LLC,	§	Case No. 18-66766-jwc
	§	
<u>Debtor.</u>	§	

**ORDER GRANTING APPLICATION OF TRUSTEE FOR ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES CHAPTER 11 TRUSTEE**

On October 24, 2019, S. Gregory Hays, Chapter 7 Trustee and former Chapter 11 Trustee (“**Applicant**” or “**Trustee**”) the bankruptcy estate (the “**Estate**”) of Beautiful Brows, LLC, Debtor (“**Debtor**”) in the above-styled case, filed an *Application of Trustee For Allowance of Compensation and Reimbursement of Expenses Chapter 11 Trustee* (Doc. No. ____, the “**Application**”).¹

¹ Capitalized, but undefined terms used herein shall have the meaning ascribed to such terms in the Application.

Also on October 24, 2019, a notice was filed setting the Application and any responses thereto for hearing on December 5, 2019 (the “**Hearing**”). All requisite parties-in-interest had an opportunity to file a response to the Application and attend the Hearing to support any asserted response to the Application. No response to the Application was filed and no creditor or party in interest appeared to oppose the relief requested in the Application.

Having reviewed and considered the Application and all other matters of record, including the lack of objection thereto, after due deliberation thereon and finding that good cause exists for the entry of this Order and that no further notice or opportunity for hearing is required, for good cause shown, it is hereby ORDERED that:

1. The Application is GRANTED and APPROVED on a final basis;
2. Applicant is AWARDED and ALLOWED on a final basis the amount of \$28,437.68 as and for the reasonable value of the services performed during the Application Period;
3. Applicant is AWARDED and ALLOWED on a final basis \$70.02 for reimbursement of out-of-pocket expenses incurred in this case during the Application Period;
4. The Court expressly authorizes the Trustee to pay the fees and expenses sought in the Application and awarded herein from funds available in the Estate of the Debtor;
5. The Court grants final approval of all fees and expenses approved by the Court, awarded to Applicant, and paid or to be paid to Applicant by the Trustee pursuant to the Application as final compensation of fees and reimbursement of expenses during the Application Period as administrative expenses awarded to Applicant; and

6. The Court shall retain jurisdiction with respect to any matters, claims, rights, or disputes arising from or related to the implementation of this Order.

END OF ORDER

Prepared and Presented by:

LAW OFFICES OF HENRY F. SEWELL JR., LLC
Henry F. Sewell, Jr.
Georgia Bar No. 636265
Buckhead Centre
2964 Peachtree Road NW, Suite 555
Atlanta, GA 30305
(404) 926-0053
hsewell@sewellfirm.com

COUNSEL FOR THE TRUSTEE

Identification of parties to be served:

Thomas Wayne Dworschak
Office of the United States Trustee
362 Richard B. Russell Federal Building
75 Ted Turner Drive, SW
Atlanta, GA 30303

Jason L. Pettie
Jason L. Pettie, PC
P.O. Box 17936
Atlanta, GA 30316

Beautiful Brows LLC
5002 North Royal Atlanta Drive
Suite M
Tucker, GA 30084

CERTIFICATE OF SERVICE

This is to certify that I caused to be served the foregoing *Application of Trustee for Allowance of Compensation and Reimbursement of Expenses as Chapter 11 Trustee* by causing a copy of same to be deposited in the United States Mail in a properly addressed envelope with adequate postage affixed thereon to assure delivery to:

Thomas Wayne Dworschak
Office of the United States Trustee
362 Richard B. Russell Federal Building
75 Ted Turner Drive, SW
Atlanta, GA 30303

Jason L. Pettie
Jason L. Pettie, PC
P.O. Box 17936
Atlanta, GA 30316

Beautiful Brows LLC
5002 North Royal Atlanta Drive
Suite M
Tucker, GA 30084

Dated November 1, 2019.

Respectfully submitted,

LAW OFFICES OF HENRY F. SEWELL JR., LLC

/s/ Henry F. Sewell, Jr.

Henry F. Sewell, Jr.
Georgia Bar No. 636265
Buckhead Centre
2964 Peachtree Road NW, Suite 555
Atlanta, GA 30305
(404) 926-0053
hsewell@sewellfirm.com

COUNSEL FOR THE TRUSTEE